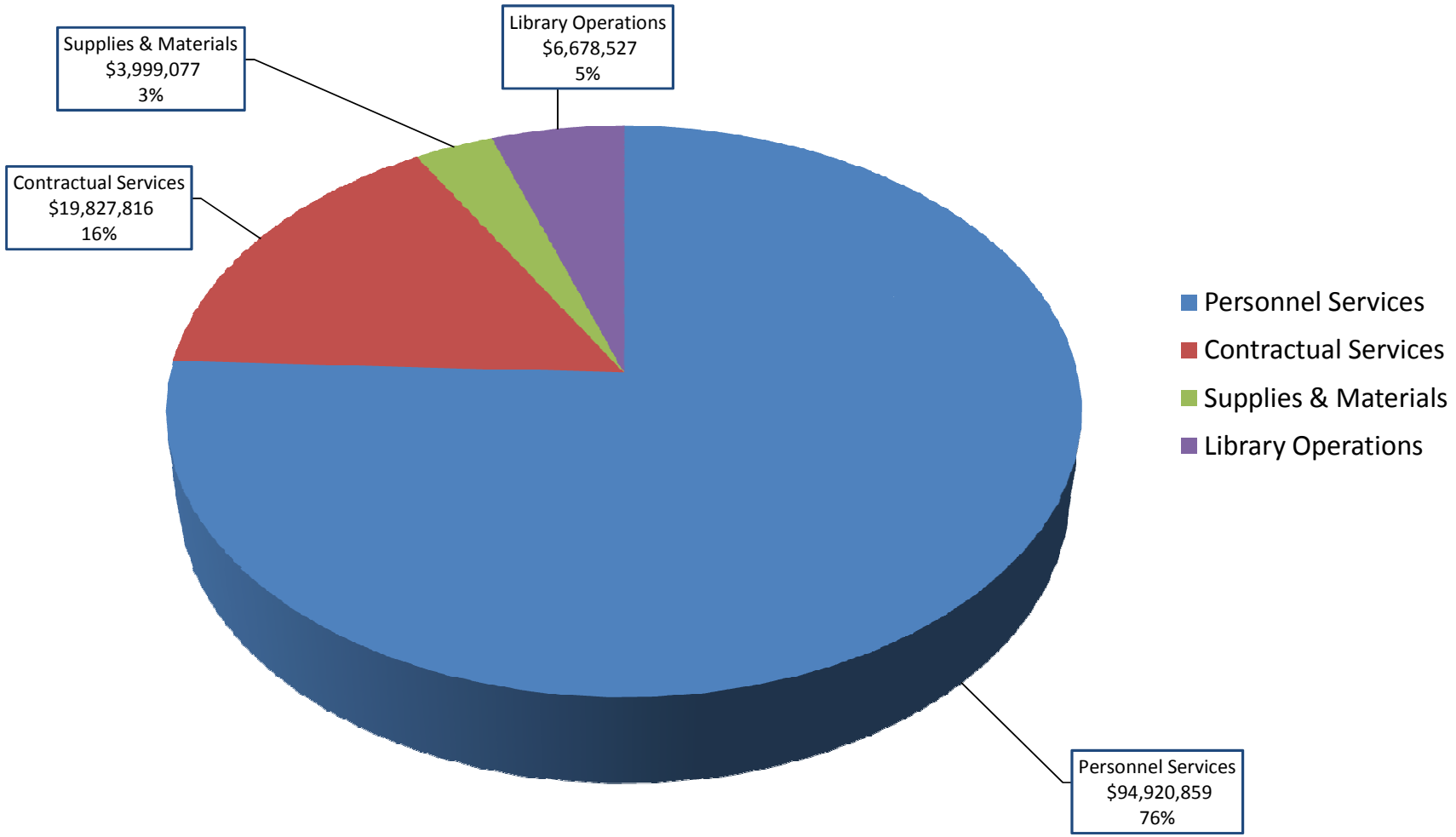OPERATING BUDGET BY CATEGORY INCLUDING BENEFITS